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Attach Copy of Forms W-2, W-2G and 1099-R Here



KENTUCKY INDIVIDUAL INCOME TAX **DECLARATION FOR ELECTRONIC FILING**

42A740-S22 Department of Revenue

➤ For calendar year January 1, 2008, through December 31, 2008.

2008

Use Kentucky	>	Last name		First name (Joint or combined return, give both names and initials.)							Your Social Security number				
label if correct.	A B	Mailing address—Number and street or P.O. box								mber Spouse's Social Secur			y numbe	r	
Otherwise print or type.	E	City, town o	r post office	State			ZIP o	ode		Λ.					
PART I—Tax	Returi	n Information (W	nole Dollars (Only)										V	
								Α :	Spou	se	В	Taxpay	er	K	
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2. Total tax	•		740, line 28		740-EZ, lin								.00	N	
 Total Kentucky v Total estimated 		· ·	740, line 30a 740, line 30b		740-EZ, lin	e II	3						.00	IV	
5. Refunde			740, line 305		740-EZ, lin	e 15	5						.00	T	
6. Amount	•		740, line 43		740-EZ, lin		6						.00	i	
		Deposit of Refur		irect De			unt Due (S	ee Instruc	tion	s)				U	
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7. Houting	transiti	idiliber (ittiv)								7				K	
•		nt number (DAN)											/	V	
9. Type of	account	: □ Savings □	Checking 10	D. Debit a	amount			D	ebit o	date <u>M</u>	M/DD	/ <u>Y Y Y</u>	_ <u>Y</u>	•	
PART III—D	eclarati	on of Taxpayer (S	Sign only afte	er Part I i	s complet	ed.)									
13. ☐ I auth finan Depa involve relate If I have filed a I will remain I Under penalti agree with the belief, my retukentucky Depor transmission →	norize the cial institute of the cial institute of the cial to the ciable for essential or and an arment of the cial to the cial to the ciable for essential or and an arment of the cial to the cial	direct deposit of my execution account indicated free processing of the expansers. It is due return, I understhe tax liability and a jury, I declare that the tax on the corresponse, correct and complof Revenue. I also continuidation of whether the manufacturn, both mustion and Signature.	ent of Revenue ted above for p 4-4581 no later lectronic payme tand that if the lall applicable in e information I ding lines of the tee. I consent to the Kener or not my rest sign)	and its de ayment of than two beent of taxe Kentucky I terest and have give e electron of my ERO attucky Depeturn is accessed.	esignated Fifmy state tabusiness days to receive Department di penalties. en my electroic portion of or transmitt partment of I penalties. Signature	inanci ixes o vs price confi of Re onic r of my ter se Reven , if rej	wed on this in the payn dential information wenue does return origina 2008 Kentuch adding my return sending rected, the re	return.To renent (debit) nation necessor receive not r	voke adate. essary my ful r trans ax re ompa /or tra the re	a payme l also au to ansv l and tim smitter a turn. To inying s insmitte jection.	ent, I mus thorize the ver inqui nely payr and the a the best chedules	et contact ne finance ries and ment of m mounts of my ki and stat owledgn	t the Keial instiresolve ny tax li in Part I nowled tements nent of	entucky tutions issues iability, l above ge and s to the	
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Filing Requirements

- ★ Federal/State E-file With a Federal PIN—For returns filed via this method, an 8453-K is not required.
- ★ Federal/State E-file Without a Federal PIN—For returns filed via this method, an 8453-K is required to be completed. Do not mail this form. Electronic return originators (EROs) must retain them for a period of three years.
- Online Filing—For returns filed via this method, an 8453-K is required to be completed and retained for a period of three years. Do not mail this form.

Completing the Form

You must complete your Kentucky individual income tax return before you complete Form 8453-K. You must also complete this form before signing it. Taxpayers, EROs and paid preparers must not sign the form before it is completed.

Declaration Control Number (DCN)

The DCN, located in the upper right corner of the form, must be identical on the federal electronic return, the federal Form 8453 and the Kentucky Form 8453-K.

Name, Address and Social Security Number

You must enter your name, address and Social Security number on Form 8453-K.

Taxpayer Responsibilities

Taxpayer(s) that use an ERO must:

- ★ Verify all information on the Form 8453-K, including Social Security number.
- ★ Inspect the paper copy of the return and ensure the information is correct.
- ★ Sign Form 8453-K after the return has been prepared but before it is transmitted.

Taxpayer(s) that file from home must:

- ★ Complete Form 8453-K.
- ★ Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; and any documents with required signatures.
- ★ Keep this form with your tax return. Do not mail.

ERO Responsibilities

The ERO must:

- ★ Complete Form 8453-K
- ★ Obtain signature of taxpayer(s)
- Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; and any documents with required signatures.
- ★ Provide the taxpayer with copies of the completed 8453-K and all other information.
- ★ Retain form for three years.

Part I-Tax Return Information

Enter the required data from the Kentucky tax return. Lines 1 through 4 and either Line 5 or 6 must be completed.

Part II—Direct Deposit of Refund or Direct Debit of Tax Amount Due

Direct Deposit of Refund—If there is an amount on **Line 5** (Refunded to you), the taxpayer can choose to have their refund directly deposited by completing Part II, Lines 7, 8 and 9, and checking the box on Part III, Line 11. Taxpayers can choose direct deposit for the Kentucky income tax refund regardless of the choice for federal purposes.

Payment of Balance Due—Penalty and interest will begin to accrue on any tax due that has not been paid by April 15, 2009.

If there is an amount on **Line 6** (Amount you owe), the taxpayer can choose from the following methods of payment:

- Pay by check or money order—Taxpayers should submit their payment using Form 740-V, Kentucky Electronic Payment Voucher.
- (2) Pay by Credit Card or eCheck—Pay your 2008 Kentucky individual income tax by MasterCard or VISA credit card or by eCheck (electronic check) through April 15, 2009. Access the Department of Revenue's secure Web site (www.revenue.ky.gov) to make electronic payments over the Internet. Click on the KY E-Tax logo or choose Electronic Services from the menu, then click on Electronic Payment. If you do not have access to the Internet, you may call the Department of Revenue at (502) 564-4581.

To make a credit card payment, the following information is needed: credit card type, credit card number, expiration date, and the cardholder's address as it appears on the credit card billing statement. To make an eCheck payment, the following information is needed: bank name, bank account number, and bank routing number.

(3) Pay by Direct Debit—The taxpayer can choose to pay the amount due by completing Part II, Lines 7 through 10, and checking the box on Line 13. Taxpayers can choose direct debit for Kentucky regardless of the choice for federal purposes. The taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software: Routing Number, Account Number, Type of Account (Checking or Savings), Debit Amount, Debit Date (through April 15, 2009).

Note: Select any date until April 15 to have the payment withdrawn from your account. Actual withdrawal of funds may be later, but will be considered timely. Please allow up to two weeks for processing.

Line 7—The routing transit number must be nine digits and begin with 01 through 12 or 21 through 32.

Line 8—The depositor account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special characters. If fewer than 17 characters, enter the numbers from left to right and leave the unused boxes blank.

Note: Taxpayers should use a check, form, report or other statement generated by their financial institution to verify the routing transit number and depositor account number. Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing transit number, the taxpayer should ask the financial institution for the routing transit number to use for direct deposit (Electronic Funds Transfer).

Part III—Declaration of Taxpayer

An electronically transmitted return will not be considered true, accurate and complete unless Form 8453-K is signed by the taxpayer(s) prior to transmitting the electronic return.

The taxpayer must sign and date Form 8453-K after it has been completed to verify that the information is correct and that the taxpayer agrees with the information on the completed tax return.

EROs and tax preparers are prohibited from obtaining taxpayer signatures on blank or incomplete forms.

When an error is corrected after the taxpayer has signed Form 8453-K, and the corrected Kentucky taxable income varies more than \$50, or the corrected refund or balance due varies more than \$14, a new Form 8453-K must be completed for taxpayer signature.

PART IV—Declaration and Signature of ERO and Paid Preparer

This section must be completed and signed by the ERO.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete or sign the Paid Preparer Section.

A paid preparer who is not the ERO must complete, sign and date the Paid Preparer Declaration.

If the ERO cannot obtain the paid preparer's signature on Form 8453-K, a copy of the tax return with the paid preparer's signature should be attached to the 8453-K.

Refund Information—The Automated Refund and Tax Information System (ARTIS) is available to provide information by telephone on the receipt of your tax return. The automated system telephone number is (502) 564-1600. It is available 24 hours a day, 7 days a week.